

### ***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**Investment Credit**

► Attach to your tax return.

OMB No. 1545-0155

**2003**

Attachment  
Sequence No. **52**

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

**1** Rehabilitation credit (see instructions for requirements that must be met):

- a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent.* . . . . . ► ☐

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

- b** Pre-1936 buildings . . . . . \$ . . . . . × 10% (.10) **1b**
- c** Certified historic structures . . . . . \$ . . . . . × 20% (.20) **1c**

**(1)** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . . .

**(2)** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . . . / . . . . . / . . . . .

**d (1)** Enter the date on which the 24- or 60-month measuring period begins . . . . . / . . . . . / . . . . . and ends . . . . . / . . . . . / . . . . .

**(2)** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . . . \$ . . . . .

**(3)** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above . . . . . \$ . . . . .

**e** Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . . . . . **1e**

**2** Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . . . \$ . . . . . × 10% (.10) **2**

**3** Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions) \$ . . . . . × 10% (.10) **3**

**4** Credit from cooperatives. Enter the unused investment credit from cooperatives . . . . . **4**

**5** **Current year credit.** Add lines 1b through 4 . . . . . **5**

**Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)**

**6** Regular tax before credits (see instructions) . . . . . **6**

**7** Alternative minimum tax (see instructions) . . . . . **7**

**8** Add lines 6 and 7 . . . . . **8**

**9a** Foreign tax credit . . . . . **9a**

**b** Credit for child and dependent care expenses (Form 2441, line 11) . . . . . **9b**

**c** Credit for the elderly or the disabled (Schedule R (Form 1040), line 24) . . . . . **9c**

**d** Education credits (Form 8863, line 18) . . . . . **9d**

**e** Credit for qualified retirement savings contributions (Form 8880, line 14) . . . . . **9e**

**f** Child tax credit (Form 1040, line 49) . . . . . **9f**

**g** Mortgage interest credit (Form 8396, line 11) . . . . . **9g**

**h** Adoption credit (Form 8839, line 18) . . . . . **9h**

**i** District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . . **9i**

**j** Possessions tax credit (Form 5735, line 17 or 27) . . . . . **9j**

**k** Credit for fuel from a nonconventional source . . . . . **9k**

**l** Qualified electric vehicle credit (Form 8834, line 20) . . . . . **9l**

**m** Add lines 9a through 9l. . . . . **9m**

**10** Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15. . . . . **10**

**11** Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0- . . . . . **11**

**12** Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions) . . . . . **12**

**13** Tentative minimum tax (see instructions) . . . . . **13**

**14** Enter the greater of line 12 or line 13 . . . . . **14**

**15** Subtract line 14 from line 10. If zero or less, enter -0- . . . . . **15**

**16** **Credit allowed for the current year.** Enter the **smaller** of line 5 or line 15 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions. **16**